

## 2008 Local Discretionary Sales Surtax Rates in Florida's Counties

County	Levy Combinations Are Subject to Various Tax Rate Caps - See Notes							County Government Levies			School District Levies		
	Charter County Transit System Surtax	Local Gov't Infrastructure Surtax	Small County Surtax	Indigent Care/ Trauma Center Surtaxes	County Public Hospital Surtax	Voter-Approved Indigent Care Surtax	School Capital Outlay Surtax	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate
	Up to 1%	0.5% or 1%	0.5% or 1%	Up to 0.25%, 0.5 %	0.5%	Up to 0.5%, 1%	Up to 0.5%						
Alachua						0.25		1.5	0.25	1.25	0.5	0.0	0.5
Baker			1					1.5	1.0	0.5	0.5	0.0	0.5
Bay								1.0	0.0	1.0	0.5	0.0	0.5
Bradford			1					1.5	1.0	0.5	0.5	0.0	0.5
Brevard								1.0	0.0	1.0	0.5	0.0	0.5
Broward								2.0	0.0	2.0	0.5	0.0	0.5
Calhoun			1					1.5	1.0	0.5	0.5	0.0	0.5
Charlotte		1						1.0	1.0	0.0	0.5	0.0	0.5
Citrus								1.0	0.0	1.0	0.5	0.0	0.5
Clay		1						1.0	1.0	0.0	0.5	0.0	0.5
Collier								1.0	0.0	1.0	0.5	0.0	0.5
Columbia			1					1.0	1.0	0.0	0.5	0.0	0.5
De Soto			1					1.5	1.0	0.5	0.5	0.0	0.5
Dixie			1					1.5	1.0	0.5	0.5	0.0	0.5
Duval	0.5	0.5						2.0	1.0	1.0	0.5	0.0	0.5
Escambia		1					0.5	1.0	1.0	0.0	0.5	0.5	0.0
Flagler		0.5					0.5	1.0	0.5	0.5	0.5	0.5	0.0
Franklin			1					1.5	1.0	0.5	0.5	0.0	0.5
Gadsden			1					1.5	1.0	0.5	0.5	0.0	0.5
Gilchrist			1					1.5	1.0	0.5	0.5	0.0	0.5
Glades		1						1.5	1.0	0.5	0.5	0.0	0.5
Gulf			0.5				0.5	1.5	0.5	1.0	0.5	0.5	0.0
Hamilton			1					1.5	1.0	0.5	0.5	0.0	0.5
Hardee			1					1.5	1.0	0.5	0.5	0.0	0.5
Hendry			1					1.5	1.0	0.5	0.5	0.0	0.5
Hernando							0.5	1.0	0.0	1.0	0.5	0.5	0.0
Highlands		1						1.0	1.0	0.0	0.5	0.0	0.5
Hillsborough		0.5		0.5				2.0	1.0	1.0	0.5	0.0	0.5
Holmes			1					1.5	1.0	0.5	0.5	0.0	0.5
Indian River		1						1.0	1.0	0.0	0.5	0.0	0.5
Jackson			1				0.5	1.0	1.0	0.0	0.5	0.5	0.0
Jefferson			1					1.5	1.0	0.5	0.5	0.0	0.5
Lafayette			1					1.5	1.0	0.5	0.5	0.0	0.5
Lake		1						1.0	1.0	0.0	0.5	0.0	0.5
Lee								1.0	0.0	1.0	0.5	0.0	0.5
Leon		1					0.5	1.5	1.0	0.5	0.5	0.5	0.0
Levy			1					1.5	1.0	0.5	0.5	0.0	0.5
Liberty			1					1.5	1.0	0.5	0.5	0.0	0.5
Madison			1			0.5		1.5	1.5	0.0	0.5	0.0	0.5
Manatee							0.5	1.0	0.0	1.0	0.5	0.5	0.0
Marion							0.5	1.0	0.0	1.0	0.5	0.5	0.0
Martin		0.5						1.0	0.5	0.5	0.5	0.0	0.5
Miami-Dade	0.5				0.5			2.0	1.0	1.0	0.5	0.0	0.5
Monroe		1					0.5	1.0	1.0	0.0	0.5	0.5	0.0
Nassau			1					1.0	1.0	0.0	0.5	0.0	0.5
Okaloosa								1.0	0.0	1.0	0.5	0.0	0.5
Okeechobee			1					1.5	1.0	0.5	0.5	0.0	0.5

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Orange							0.5	1.0	0.0	1.0	0.5	0.5	0.0
Osceola		1						1.0	1.0	0.0	0.5	0.0	0.5
Palm Beach							0.5	1.0	0.0	1.0	0.5	0.5	0.0
Pasco		1						1.0	1.0	0.0	0.5	0.0	0.5
Pinellas		1						2.0	1.0	1.0	0.5	0.0	0.5
Polk						0.5	0.5	1.0	0.5	0.5	0.5	0.5	0.0
Putnam		1						1.0	1.0	0.0	0.5	0.0	0.5
Saint Johns								1.0	0.0	1.0	0.5	0.0	0.5
Saint Lucie							0.5	1.0	0.0	1.0	0.5	0.5	0.0
Santa Rosa							0.5	1.0	0.0	1.0	0.5	0.5	0.0
Sarasota		1						2.0	1.0	1.0	0.5	0.0	0.5
Seminole		1						1.0	1.0	0.0	0.5	0.0	0.5
Sumter			1					1.0	1.0	0.0	0.5	0.0	0.5
Suwannee			1					1.5	1.0	0.5	0.5	0.0	0.5
Taylor			1					1.5	1.0	0.5	0.5	0.0	0.5
Union			1					1.5	1.0	0.5	0.5	0.0	0.5
Volusia							0.5	2.0	0.0	2.0	0.5	0.5	0.0
Wakulla		1						1.5	1.0	0.5	0.5	0.0	0.5
Walton			1					1.0	1.0	0.0	0.5	0.0	0.5
Washington			1					1.5	1.0	0.5	0.5	0.0	0.5
# Eligible to Levy:	7	67	31	65	1	60	67	67			67		
# Levying:	2	20	28	1	1	3	15	51			15		

### Notes:

- Boxed areas indicate those counties or school districts eligible to impose the particular tax.
- The Indigent Care and Trauma Center Surtax consists of two separate levies for different groups of eligible counties. Non-consolidated counties with a total population of 800,000 or more may impose, either by an extraordinary vote of the county's governing body or voter approval in a countywide referendum, a surtax not to exceed 0.5% for the purpose of funding health care services for qualified residents. Non-consolidated counties with a total population of less than 800,000 may impose, subject to voter approval in a countywide referendum, a surtax not to exceed 0.25% for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to Chapter 395, Florida Statutes.
- Pursuant to ss. 212.055(2)(h) and 212.055(3)(f), F.S., a county shall not levy the Local Government Infrastructure, Small County, Indigent Care and Trauma Center, and County Public Hospital surtaxes in excess of a combined rate of 1%.
- Pursuant to s. 212.055(4)(b)5., F.S., a county shall not levy the Local Government Infrastructure, Small County, and Indigent Care and Trauma Center surtaxes in excess of a combined rate of 1%.
- Pursuant to s. 212.055(5)(f), F.S., a county shall not levy the Local Government Infrastructure, Small County, and County Public Hospital surtaxes in excess of a combined rate of 1%.
- Subject to referendum approval, the Voter-Approved Indigent Care Surtax may be levied by counties with less than 800,000 residents at a rate not to exceed 0.5%. However, if a publicly supported medical school is located within the qualifying county (currently, the University of Florida College of Medicine in Alachua County and the Florida State University College of Medicine in Leon County), the rate shall not exceed 1%, pursuant to s. 212.055(7)(a), F.S. Florida's other medical schools receiving public support (i.e., the University of South Florida as well as Nova Southeastern University and University of Miami) are located in counties having a resident population greater than 800,000. Additionally, the governing body of any county that has a population of less than 50,000 residents may levy the surtax, at a rate not to exceed 1%, subject to approval in countywide referendum pursuant to Chapter 2005-242, Laws of Florida. Consequently, if a publicly supported medical school is located in the county, or the county has a population of less than 50,000 residents, the combined tax rate of this levy and any Local Government Infrastructure Surtax and Small County Surtax levies shall not exceed 1.5% pursuant to s. 212.055(7)(f), F.S. For all other counties eligible to levy this surtax, the combined tax rate shall not exceed 1%.
- Calhoun County's levy of the Small County Surtax is scheduled to expire on December 31, 2008.
- Charlotte County's levy of the Local Government Infrastructure Surtax is scheduled to expire on December 31, 2008.
- Santa Rosa County's levy of the School Capital Outlay Surtax is scheduled to expire on September 30, 2008.

Data Source: Florida Department of Revenue, "History of Local Sales Tax and Current Rates" (July 1, 2008) <https://taxlaw.state.fl.us/wordfiles/SUT%20TRC%20HISTORY.pdf>